BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.23610 of 2025
and
W.M.P.(MD)Nos.18534 and 18536 of 2025

M/s.MGG Trading Private Limited,
Represented by its Director,
Behin, S/o. Gnanaraj,
No.10,5th Street, Perumalpuram,
Palayamkottai, Tirunelveli – 627 007. ... Petitioner

Vs.

1.The Deputy Commissioner (GST Appeal),
Madurai, camp at Tirunelveli,
1st Floor, Commercial Tax Building,
South High Ground Road,
Palayamkottai, Tirunelveli – 627 002.

2.The Assistant Commissioner,
Commercial Tax office,
Tirunelveli Junction Circle,
Commercial Tax Building Complex,
(Behind St.Xavier College),
A R line Road, Palayamkottai,
Tirunelveli – 627 002. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the order passed by the 2nd respondent in Order No.ZD330924200837B/2018-2019/ dated 30.09.2024/GSTIN: 33AAHCM7526M1Z4 and to quash the same as illegal.

For Petitioner : Mr.S.Muthu Kumar Raja

For Respondents : Mr.R.Sureshkumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petitioner had suffered the impugned order at the hands of the second respondent. It is an ex parte order. The petitioner states that since notice was served only through on-line portal, the petitioner was not aware of the same.

3.The learned Additional Government Pleader submits that in similar matters, reliefs were granted by directing the assessee to deposit 25% of the disputed income tax amount.

4.The petitioner states that they will deposit 25% of the disputed tax amount through electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order. Upon such compliance, the attachment effected on the petitioner's ITC account shall be raised forthwith. The impugned order shall stand quashed. The petitioner shall thereafter reply to the show cause notice within a period of thirty days thereafter. The second respondent shall provide an opportunity of personal hearing to the petitioner and pass final order within a period of two months thereafter. If the petitioner fails to deposit and offer his reply to the show cause notice within the aforesaid period, the benefit of this order would stand automatically recalled and the order impugned in the writ petition can very well be enforced.

5.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

01.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
ias

To:

1.The Deputy Commissioner (GST Appeal),
Madurai, camp at Tirunelveli,
1st Floor, Commercial Tax Building,
South High Ground Road,
Palayamkottai, Tirunelveli – 627 002.

2.The Assistant Commissioner,
Commercial Tax office,
Tirunelveli Junction Circle,
Commercial Tax Building Complex,
(Behind St.Xavier College),
A R line Road, Palayamkottai,
Tirunelveli – 627 002.

G.R.SWAMINATHAN, J.

ias

W.P(MD)No.23610 of 2025

01.09.2025